



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SPOONER MUNICIPAL UTILITIES

Principal Office: CITY HALL - 515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801-0548

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPOONER MUNICIPAL UTILITIES**Utility Address:** CITY HALL - 515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801-0548

When was utility organized? 1/15/1905**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BARBARA PLACE CMC**Title:** CLERK/TREASURER**Office Address:**

515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801

Telephone: (715) 635 - 8769**Fax Number:** (715) 635 - 9319**E-mail Address:** cityofspooner@centurytel.com

Individual or firm, if other than utility employee, preparing this report:

Name: DANIEL L. THOLE, CPA**Title:** PARTNER**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com

President, chairman, or head of utility commission/board or committee:

Name: GARY CUSKEY**Title:** UTILITY COMMITTEE CHAIRMAN**Office Address:**

P.O. BOX 548

SPOONER, WI 54801

Telephone: (715) 635 - 8769**Fax Number:** (715) 635 - 9319**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DANIEL L. THOLE, CPA**Title:** PARTNER**Office Address:** TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 2/28/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: ALAN CUSICK**Title:** SUPERINTENDENT**Office Address:**515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801**Telephone:** (715) 635 - 8769**Fax Number:****E-mail Address:** smu@centurytel.com

Name of utility commission/committee: Gary Cuskey, Chairman

Names of members of utility commission/committee:MARVIN BRAY, MEMBER
GARY CUSKEY, CHAIRMAN
FRED SCHLUTER, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,215,950	2,022,095	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,684,842	1,597,543	2
Depreciation Expense (403)	153,741	151,507	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	98,572	88,396	5
Total Operating Expenses	1,937,155	1,837,446	
Net Operating Income	278,795	184,649	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	278,795	184,649	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	90,429	87,762	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	90,429	87,762	
Total Income	369,224	272,411	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	369,224	272,411	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	101,644	105,022	14
Amortization of Debt Discount and Expense (428)	3,682	3,800	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	5,754	6,930	17
Other Interest Expense (431)	86	83	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	111,166	115,835	
Net Income	258,058	156,576	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,739,216	1,582,640	20
Balance Transferred from Income (433)	258,058	156,576	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	30,000	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,967,274	1,739,216	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC DEPARTMENT INTEREST ON INVESTMENTS	64,439	5
WATER DEPARTMENT INTEREST ON INVESTMENTS	14,897	6
INTEREST ON WATEER DEPARTMENT ADVANCE TO TID	11,093	7
Total (Acct. 419):	90,429	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATION OF ELECTRIC REVENUES TO GENERAL FUND	30,000	14
Total (Acct. 439)--Debit:	30,000	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	0				0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	343,125	1,872,825	0	0	2,215,950	1
Less: interdepartmental sales	0	2,248	0	0	2,248	2
Less: interdepartmental rents	0	6,000		0	6,000	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	343,125	1,864,577	0	0	2,207,702	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	61,676		61,676	1
Electric operating expenses	135,131		135,131	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,394		2,394	8
Electric utility plant accounts	48,667		48,667	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	247,868	0	247,868	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,360,883	5,402,909	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,662,006	1,787,508	2
Net Utility Plant	3,698,877	3,615,401	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	206,486	214,532	5
Other Investments (124)	0	0	6
Special Funds (125)	220,240	258,528	7
Total Other Property and Investments	426,726	473,060	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	247,074	36,707	8
Temporary Cash Investments (132)	644,811	737,222	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	97,911	110,704	11
Other Accounts Receivable (143)	3,225	576	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,352	14,682	14
Materials and Supplies (150)	95,116	92,395	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,093,489	992,286	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	35,202	38,884	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	35,202	38,884	
Total Assets and Other Debits	5,254,294	5,119,631	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	352,676	352,676	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	1,967,274	1,739,216	23
Total Proprietary Capital	2,319,950	2,091,892	
LONG-TERM DEBT			
Bonds (221)	1,900,000	1,975,000	24
Advances from Municipality (223)	101,673	116,904	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,001,673	2,091,904	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	111,600	132,393	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	2,043	863	30
Taxes Accrued (236)	78,526	70,262	31
Interest Accrued (237)	18,675	19,322	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	210,844	222,840	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	54,506	47,634	36
Total Deferred Credits	54,506	47,634	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	667,321	665,361	41
Total Liabilities and Other Credits	5,254,294	5,119,631	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,529,443	0	0	2,795,035	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	36,405				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,565,848	0	0	2,795,035	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	692,729	0	0	969,277	10
Total Accumulated Provision	692,729	0	0	969,277	
Net Utility Plant	1,873,119	0	0	1,825,758	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	651,958	1,135,550			1,787,508	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,015	107,726			153,741	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,577				3,577	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	644	8,972			9,616	9
Salvage	1,374	1,050			2,424	10
Other credits (specify):						11
					0	12
Total credits	51,610	117,748	0	0	169,358	13
Debits during year						14
Book cost of plant retired	10,319	273,979			284,298	15
Cost of removal	520	10,042			10,562	16
Other debits (specify):						17
					0	18
Total debits	10,839	284,021	0	0	294,860	19
Balance End of Year	692,729	969,277	0	0	1,662,006	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.17%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			75,534		75,534	72,809	2
Total Electric Utility					75,534	72,809	

Account	Total End of Year	Amount Prior Year	
Electric utility total	75,534	72,809	1
Water utility	19,582	19,586	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	95,116	92,395	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	2,703	428	25,653	1
WATER MORTGAGE REVENUE BONDS DATED 3/3/99	979	428	9,549	2
Total			35,202	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	352,676	1
Changes during year (explain):		
NONE	0	2
Balance end of year	352,676	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.43%	1,130,000	1
WATER MORTGAGE REVENUE	03/03/1999	12/01/2018	5.17%	770,000	2
Total Bonds (Account 221):				1,900,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Electric Department	07/28/1998	12/01/2007	4.85%	101,673	1
Total for Account 223				101,673	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	70,262	1
Accruals:		
Charged water department expense	41,422	2
Charged electric department expense	57,148	3
Charged sewer department expense	1,137	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	99,707	
Taxes paid during year:		
County, state and local taxes	70,262	6
Social Security taxes	18,318	7
PSC Remainder Assessment	2,342	8
Other (explain):		
License Fee Assessment	521	9
Total payments and other debits	91,443	
Balance end of year	78,526	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC MORTGAGE REVENUE BONDS	15,230	60,414	60,920	14,724	1
WATER MORGAGE REVENUE BONDS	3,447	41,230	41,360	3,317	2
Subtotal	18,677	101,644	102,280	18,041	
Advances from Municipality (223)					
Electric Department	485	5,754	5,816	423	3
Subtotal	485	5,754	5,816	423	
Other Long-Term Debt (224)					
Interest on Long-Term Debt	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	160	86	35	211	5
Subtotal	160	86	35	211	
Total	19,322	107,484	108,131	18,675	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	477,504	187,857	0	0	0	665,361	1
Add credits during year:							
For Services	550					550	2
For Mains						0	3
Other (specify):							
PRIMARY EXTENSIONS		1,410				1,410	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	478,054	189,267	0	0	0	667,321	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	121,882	0				121,882	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TAX INCREMENTAL DISTRICT	206,486	1
Total (Acct. 123):	206,486	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND REDEMPTION FUND CASH	25,462	3
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	4
WATER BOND REDEMPTION FUND CASH	5,817	5
WATER BOND RESERVE FUND INVESTMENTS	72,911	6
Total (Acct. 125):	220,240	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,937	8
Electric	80,974	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	97,911	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	3,225	13
Other (specify):		
NONE		14
Total (Acct. 143):	3,225	
Receivables from Municipality (145):		
2001 TAX ROLL ITEMS	5,352	15
Total (Acct. 145):	5,352	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
EMPLOYEE VESTED SICK LEAVE AND VACATION	40,384	20
PUBLIC BENEFIT CHARGES	14,122	21
Total (Acct. 253):	54,506	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,515,325	2,840,289	0	0	5,355,614	1
Materials and Supplies	19,584	74,171	0	0	93,755	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	672,343	1,052,413	0	0	1,724,756	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	477,779	188,562	0	0	666,341	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,384,787	1,673,485	0	0	3,058,272	
Net Operating Income	121,853	156,942	0	0	278,795	8
Net Operating Income as a percent of						
Average Net Rate Base	8.80%	9.38%	N/A	N/A	9.12%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	352,676	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,853,245	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,205,921	
Net Income		
Net Income	258,058	5
Percent Return on Proprietary Capital	11.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

2. Leaseholder changes.

None.

3. Extensions of service.

None.

4. Estimated changes in revenues due to rate changes.

None.

5. Obligations incurred or assumed, excluding commercial paper.

None.

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

None.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

The interest accrued of \$86 on for interest on custmer depoists. The deposit total of \$2,043 is carried in account number 231.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	329,831	1
Total Sales of Water	329,831	
Other Operating Revenues		
Forfeited Discounts (470)	967	2
Miscellaneous Service Revenues (471)	3,645	3
Rents from Water Property (472)	2,081	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,601	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,294	
Total Operating Revenues	343,125	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	4,978	8
Pumping Expenses (620-625)	19,914	9
Water Treatment Expenses (630-635)	9,757	10
Transmission and Distribution Expenses (640-655)	29,517	11
Customer Accounts Expenses (901-904)	16,337	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	53,332	14
Total Operation and Maintenance Expenses	133,835	
Other Operating Expenses		
Depreciation Expense (403)	46,015	15
Amortization Expense (404-407)		16
Taxes (408)	41,422	17
Total Other Operating Expenses	87,437	
Total Operating Expenses	221,272	
NET OPERATING INCOME	121,853	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	192	701	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	192	701	
Metered Sales to General Customers (461)				
Residential	1,018	49,956	155,150	4
Commercial	190	23,707	51,736	5
Industrial	5	506	1,357	6
Total Metered Sales to General Customers (461)	1,213	74,169	208,243	
Private Fire Protection Service (462)	1		3,495	7
Public Fire Protection Service (463)	1		87,901	8
Other Sales to Public Authorities (464)	35	9,898	24,137	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	5,354	5,354	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,255	89,613	329,831	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Beaver Brook Sanitary District	Customer's Meter	5,354	5,354	1
Total		5,354	5,354	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	87,759	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	142	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	87,901	
Forfeited Discounts (470):		
Customer late payment charges	967	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	967	
Miscellaneous Service Revenues (471):		
RECONNECTION AND METER READING FEES	3,645	7
Total Miscellaneous Service Revenues (471)	3,645	
Rents from Water Property (472):		
EQUIPMENT RENTAL	2,081	8
Total Rents from Water Property (472)	2,081	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,725	10
Other (specify):		
BEAVER BROOK SANITARY DISTRICT METER READING AND BILLING CHARGES	2,255	11
MARK-UP ON SERVICES TO BEAVER BROOK SANITARY DISTRICT	621	12
Total Other Water Revenues (474)	6,601	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	4,978	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	4,978	
PUMPING EXPENSES		
Operation Labor (620)	15	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	13,576	7
Operation Supplies and Expenses (623)	0	8
Maintenance of Pumping Plant (625)	6,323	9
Total Pumping Expenses	19,914	
WATER TREATMENT EXPENSES		
Operation Labor (630)	6,108	10
Chemicals (631)	3,649	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	9,757	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,256	14
Operation Supplies and Expenses (641)	7,982	15
Maintenance of Distribution Reservoirs and Standpipes (650)	485	16
Maintenance of Mains (651)	2,776	17
Maintenance of Services (652)	9,748	18
Maintenance of Meters (653)	3,667	19
Maintenance of Hydrants (654)	3,603	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	29,517	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,938	22
Accounting and Collecting Labor (902)	8,473	23
Supplies and Expenses (903)	5,926	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	16,337	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,970	27
Office Supplies and Expenses (921)	5,545	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	3,550	30
Property Insurance (924)	2,347	31
Injuries and Damages (925)	1,352	32
Employee Pensions and Benefits (926)	18,016	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	6,879	35
Transportation Expenses (933)	2,673	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	53,332	
Total Operation and Maintenance Expenses	133,835	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		37,437	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,137	2
Net property tax equivalent		36,300	
Social Security		4,750	3
PSC Remainder Assessment		372	4
Other (specify): NONE			5
Total tax expense		41,422	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200208				3
County tax rate	mills		5.747719				4
Local tax rate	mills		9.443190				5
School tax rate	mills		6.892397				6
Voc. school tax rate	mills		1.300975				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.584489				10
Less: state credit	mills		1.088941				11
Net tax rate	mills		22.495548				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.443190				14
Combined School Tax Rate	mills		8.193372				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.636562				17
Total Tax Rate	mills		23.584489				18
Ratio of Local and School Tax to Total	dec.		0.747803				19
Total tax net of state credit	mills		22.495548				20
Net Local and School Tax Rate	mills		16.822248				21
Utility Plant, Jan. 1	\$	2,517,366	2,517,366				22
Materials & Supplies	\$	19,586	19,586				23
Subtotal	\$	2,536,952	2,536,952				24
Less: Plant Outside Limits	\$	317,569	317,569				25
Taxable Assets	\$	2,219,383	2,219,383				26
Assessment Ratio	dec.		1.002743				27
Assessed Value	\$	2,225,471	2,225,471				28
Net Local & School Rate	mills		16.822248				29
Tax Equiv. Computed for Current Year	\$	37,437	37,437				30
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,437					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,313		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	233,880		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	236,193	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	151,143		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,333		20
Total Pumping Plant	225,214	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,118		23
Total Water Treatment Plant	8,118	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,396		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,313	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			233,880	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	236,193	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			71,738	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			151,143	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,333	20
Total Pumping Plant	0	0	225,214	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,118	23
Total Water Treatment Plant	0	0	8,118	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,396	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	262,913		26
Transmission and Distribution Mains (343)	1,179,046	17,210	27
Fire Mains (344)	2,647		28
Services (345)	193,804	9,919	29
Meters (346)	134,870	6,419	30
Hydrants (348)	193,494	4,078	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,971,170	37,626	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	10,729	680	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	29,034		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	12,960		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	3,034		41
Communication Equipment (397)	192	249	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,563		44
Other Tangible Property (399)	0		45
Total General Plant	60,512	929	
Total utility plant in service directly assignable	2,501,207	38,555	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,501,207	38,555	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			262,913	26
Transmission and Distribution Mains (343)	4,200		1,192,056	27
Fire Mains (344)			2,647	28
Services (345)	1,903		201,820	29
Meters (346)	3,616		137,673	30
Hydrants (348)	600		196,972	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	10,319	0	1,998,477	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			11,409	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			29,034	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			12,960	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			3,034	41
Communication Equipment (397)			441	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			4,563	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	61,441	
Total utility plant in service directly assignable	10,319	0	2,529,443	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	10,319	0	2,529,443	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,875	11,875	1
February			11,660	11,660	2
March			13,382	13,382	3
April			12,320	12,320	4
May			13,828	13,828	5
June			12,612	12,612	6
July			15,190	15,190	7
August			14,406	14,406	8
September			12,332	12,332	9
October			12,331	12,331	10
November			11,077	11,077	11
December			11,937	11,937	12
Total annual pumpage	0	0	152,950	152,950	
Less: Water sold				89,613	13
Volume pumped but not sold				63,337	14
Volume sold as a percent of volume pumped				59%	15
Volume used for water production, water quality and system maintenance				3,000	16
Volume related to equipment/system malfunction				34,400	17
Non-utility volume NOT included in water sales				5,000	18
Total volume not sold but accounted for				42,400	19
Volume pumped but unaccounted for				20,937	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				641	23
Date of maximum: 12/18/2001					24
Cause of maximum:					25
Bacterial flushing.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				328	26
Date of minimum: 11/26/2001					27
Total KWH used for pumping for the year				225,810	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
417 PARK WEST	#3	77	16	936,000	No	1
1401 FIRST STREET	#5	310	16	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4
			5
Year constructed	1917	1985	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	220	220	10
			11
Total capacity in gallons (actual)	150,000	150,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	522	0	0	0	522
M	D	2.000	4,230	0	700	0	3,530
A	D	4.000	1,400	0	0	0	1,400
M	D	4.000	12,455	0	0	0	12,455
A	D	6.000	1,400	0	0	0	1,400
M	D	6.000	24,393	0	0	0	24,393
P	D	6.000	12,642	325	0	0	12,967
M	D	8.000	14,543	0	0	0	14,543
P	D	8.000	2,351	0	0	0	2,351
M	D	10.000	14,295	0	0	0	14,295
P	D	10.000	6,325	0	0	0	6,325
P	D	12.000	6,412	0	0	0	6,412
Total Within Municipality			100,968	325	700	0	100,593
P	D	12.000	3,142	0	0	0	3,142
Total Outside of Municipality			3,142	0	0	0	3,142
Total Utility			104,110	325	700	0	103,735

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,003	14	14	0	1,003		1
M	1.000	127	1	0	0	128		2
M	1.250	5	0	0	0	5		3
M	1.500	4	0	0	0	4		4
M	2.000	18	0	0	0	18		5
M	4.000	3	0	0	0	3		6
M	6.000	3	0	0	0	3		7
M	8.000	1	0	0	0	1		8
Total Utility		1,164	15	14	0	1,165	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,277	72	77	0	1,272	174	1
1.000	30	2	1	0	31	2	2
1.250	3	0	0	0	3	0	3
1.500	27	0	0	0	27	0	4
2.000	24	0	0	0	24	1	5
3.000	3	0	0	0	3	0	6
4.000	4	0	0	0	4	0	7
Total:	1,368	74	78	0	1,364	177	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,034	134	3	10	0	91	1,272	1
1.000	0	19	2	5	0	5	31	2
1.250	0	3	0	0	0	0	3	3
1.500	0	12	0	5	0	10	27	4
2.000	0	10	0	10	0	4	24	5
3.000	0	0	0	2	0	1	3	6
4.000	0	0	0	2	0	2	4	7
Total:	1,034	178	5	34	0	113	1,364	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	176	2	1		177	2
Total Fire Hydrants	183	2	1	0	184	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	145
Number of distribution system valves end of year:	295
Number of distribution valves operated during year:	267

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Watermain replacement was financed from utility earnings.

Water Services (Page W-16)

The 14 3/4 inch services were replacements and were financed from utility earnings.

The cost the new 1 inch service was charged to the property owner at \$550 per tariff Cz-1.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,824,039	1
Total Sales of Electricity	1,824,039	
Other Operating Revenues		
Forfeited Discounts (450)	4,053	2
Miscellaneous Service Revenues (451)	6,798	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	31,542	5
Interdepartmental Rents (455)	6,000	6
Other Electric Revenues (456)	393	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	48,786	
Total Operating Revenues	1,872,825	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,315,362	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	106,535	11
Customer Accounts Expenses (901-904)	19,773	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	109,337	14
Total Operation and Maintenance Expenses	1,551,007	
Other Expenses		
Depreciation Expense (403)	107,726	15
Amortization Expense (404-407)		16
Taxes (408)	57,150	17
Total Other Expenses	164,876	
Total Operating Expenses	1,715,883	
NET OPERATING INCOME	156,942	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,053	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,053	
Miscellaneous Service Revenues (451):		
RECONNECTION AND METER READ-OUT CHARGES	6,798	3
Total Miscellaneous Service Revenues (451)	6,798	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
EQUIPMENT AND POLE RENTAL	31,542	5
Total Rent from Electric Property (454)	31,542	
Interdepartmental Rents (455):		
WATER DEPARTMENT RENT OF SHOP	6,000	6
Total Interdepartmental Rents (455)	6,000	
Other Electric Revenues (456):		
RETAINED SALES TAXES	304	7
MARK-UP ON WORK DONE FOR OTHERS	89	8
Total Other Electric Revenues (456)	393	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	0	11
Fuel (539)	0	12
Operation Supplies and Expenses (540)	0	13
Maintenance of Other Power Production Plant (543)	0	14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,315,362	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	1,315,362	
Total Power Production Expenses	1,315,362	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	0	19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	34,781	20
Line and Station Labor (561)	657	21
Line and Station Supplies and Expenses (562)	12,028	22
Street Lighting and Signal System Expenses (565)	0	23
Meter Expenses (566)	11	24
Customer Installations Expenses (567)	0	25
Miscellaneous Distribution Expenses (569)	0	26
Maintenance of Structures and Equipment (571)	1,732	27
Maintenance of Lines (572)	45,581	28
Maintenance of Line Transformers (573)	2,662	29
Maintenance of Street Lighting and Signal Systems (574)	3,652	30
Maintenance of Meters (575)	5,431	31
Maintenance of Miscellaneous Distribution Plant (576)	0	32
Total Distribution Expenses	106,535	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,941	33
Accounting and Collecting Labor (902)	8,409	34
Supplies and Expenses (903)	6,423	35
Uncollectible Accounts (904)	0	36
Total Customer Accounts Expenses	19,773	
SALES EXPENSES		
Sales Expenses (910)	0	37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,215	38
Office Supplies and Expenses (921)	6,656	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	5,208	41
Property Insurance (924)	2,712	42
Injuries and Damages (925)	1,352	43
Employee Pensions and Benefits (926)	52,786	44
Regulatory Commission Expenses (928)	3	45
Miscellaneous General Expenses (930)	9,762	46
Transportation Expenses (933)	17,643	47
Maintenance of General Plant (935)	0	48
Total Administrative and General Expenses	109,337	
Total Operation and Maintenance Expenses	1,551,007	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		41,086	1
Social Security		13,573	2
Wisconsin Gross Receipts Tax		521	3
PSC Remainder Assessment		1,970	4
Other (specify): NONE			5
Total tax expense		57,150	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200208				3
County tax rate	mills		5.744772				4
Local tax rate	mills		9.443190				5
School tax rate	mills		6.892397				6
Voc. school tax rate	mills		1.300975				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.581542				10
Less: state credit	mills		1.088941				11
Net tax rate	mills		22.492601				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.443190				14
Combined School Tax Rate	mills		8.193372				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.636562				17
Total Tax Rate	mills		23.581542				18
Ratio of Local and School Tax to Total	dec.		0.747897				19
Total tax net of state credit	mills		22.492601				20
Net Local and School Tax Rate	mills		16.822146				21
Utility Plant, Jan. 1	\$	2,885,543	2,885,543				22
Materials & Supplies	\$	72,809	72,809				23
Subtotal	\$	2,958,352	2,958,352				24
Less: Plant Outside Limits	\$	522,662	522,662				25
Taxable Assets	\$	2,435,690	2,435,690				26
Assessment Ratio	dec.		1.002743				27
Assessed Value	\$	2,442,371	2,442,371				28
Net Local & School Rate	mills		16.822146				29
Tax Equiv. Computed for Current Year	\$	41,086	41,086				30
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	41,086					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	750		34
Structures and Improvements (361)	0		35
Station Equipment (362)	673,670		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	280,735	77,506	38
Overhead Conductors and Devices (365)	305,773	6,279	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	135,851	11,582	41
Line Transformers (368)	464,100	61,649	42
Services (369)	135,927	9,673	43
Meters (370)	102,770	3,370	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	97,788	11,500	47
Total Distribution Plant	2,197,364	181,559	
GENERAL PLANT			
Land and Land Rights (389)	3,870		48
Structures and Improvements (390)	237,724		49
Office Furniture and Equipment (391)	39,243	1,912	50
Computer Equipment (391.1)	78,020		51
Transportation Equipment (392)	252,318		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	36,869		54
Laboratory Equipment (395)	12,199		55
Power Operated Equipment (396)	18,058		56
Communication Equipment (397)	2,861		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			750 34
Structures and Improvements (361)			0 35
Station Equipment (362)	201,103		472,567 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	15,713		342,528 38
Overhead Conductors and Devices (365)	1,562		310,490 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			147,433 41
Line Transformers (368)	50,867		474,882 42
Services (369)	208		145,392 43
Meters (370)	2,220		103,920 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,306		106,982 47
Total Distribution Plant	273,979	0	2,104,944
GENERAL PLANT			
Land and Land Rights (389)			3,870 48
Structures and Improvements (390)			237,724 49
Office Furniture and Equipment (391)			41,155 50
Computer Equipment (391.1)			78,020 51
Transportation Equipment (392)			252,318 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			36,869 54
Laboratory Equipment (395)			12,199 55
Power Operated Equipment (396)			18,058 56
Communication Equipment (397)			2,861 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	7,017	58
Other Tangible Property (399)	0	59
Total General Plant	688,179	1,912
Total utility plant in service directly assignable	2,885,543	183,471
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 2,885,543	 183,471

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,017 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	690,091
Total utility plant in service directly assignable	273,979	0	2,795,035
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	273,979	0	2,795,035

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-5.17	0.00	1
7.2/12.5 kV (12kV)	5.17	18.48	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	14	12
Total	14	13
Total customers on rural lines at end of year	14	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,172	Friday	01/26/2001	10:45	2,842
February	02	5,213	Friday	02/02/2001	10:00	2,907
March	03	5,053	Wednesday	02/28/2001	08:45	2,555
April	04	4,678	Monday	04/02/2001	11:00	2,399
May	05	4,857	Tuesday	05/15/2001	15:30	2,285
June	06	5,942	Tuesday	06/26/2001	15:00	2,684
July	07	6,264	Friday	07/27/2001	15:15	2,953
August	08	6,659	Monday	08/06/2001	15:45	2,853
September	09	5,261	Thursday	09/06/2001	13:45	2,692
October	10	4,434	Wednesday	10/10/2001	09:00	2,319
November	11	4,694	Monday	11/26/2001	11:00	2,657
December	12	4,981	Wednesday	12/26/2001	17:00	2,784
Total		63,208				31,930

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	EXEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	31,931	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	31,931	15
		16
Disposition of Energy		
		17
Sales to Ultimate Consumers (including interdepartmental sales)	30,656	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	30,656	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	1,275	27
Total Energy Losses	1,275	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.9930%	29
Total Disposition of Energy	31,931	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
532732	RG-1	1,236	9,595	1
Total Sales for Residential Sales		1,236	9,595	
Commercial & Industrial				
SMALL POWER	CP-1	8	3,929	2
LARGE POWER TIME OF DAY	CP-2	5	7,582	3
GENERAL SERVICE	GS-1	325	9,232	4
SECURITY LIGHTING SERVICE	MS-2		47	5
Total Sales for Commercial & Industrial		338	20,790	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1		271	6
Total Sales for Public Street & Highway Lighting		0	271	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,574	30,656	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		576,233	38,268	614,501	1
0	0	576,233	38,268	614,501	
		198,252	15,189	213,441	2
21,112	32,741	363,619	32,363	395,982	3
		532,732	38,818	571,550	4
		3,693	183	3,876	5
21,112	32,741	1,098,296	86,553	1,184,849	
		23,498	1,191	24,689	6
0	0	23,498	1,191	24,689	
				0	7
0	0	0	0	0	
21,112	32,741	1,698,027	126,012	1,824,039	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		Northern State Power				1
Point of Delivery		Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)		firm				3
Voltage at Which Delivered		24				4
Point of Metering		Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW		63,208				6
Average load factor		69.2018%				7
Total Cost of Purchased Power		1,315,362				8
Average cost per kWh		0.0412				9
On-Peak Hours (if applicable)		9:00am-9:00pm				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,167	1,675			12
	February	1,140	1,766			13
	March	1,075	1,481			14
	April	1,000	1,399			15
	May	1,004	1,282			16
	June	1,101	1,583			17
	July	1,255	1,697			18
	August	1,262	1,591			19
	September	1,085	1,607			20
	October	1,009	1,310			21
	November	1,070	1,588			22
	December	1,167	1,617			23
	Total kWh (000)	13,335	18,596			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------------	----------------------------	----------------------------	----------------------------	----------------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Beaver Bro					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	14					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	6,659					7
Dt and Hr of Such Maximum Demand	08/06/2001					8
	15:00					9
Kwh Output	31,931					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,635	486	20,378	1
Acquired during year	50	56	3,228	2
Total	1,685	542	23,606	3
Retired during year	67	129	4,690	4
Sales, transfers or adjustments increase (decrease)		(7)	(169)	5
Number end of year	1,618	406	18,747	6
Number end of year accounted for as follows:				7
In customers' use	1,577	347	15,168	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	41	59	3,579	12
Total end of year	1,618	406	18,747	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	170	136,680	1
Sodium Vapor	100	88	45,408	2
Sodium Vapor	150	11	8,316	3
Total		269	190,404	
Ornamental				
Mercury Vapor	100	12	5,616	4
Mercury Vapor	175	27	21,708	5
Mercury Vapor	250	7	7,980	6
Mercury Vapor	400	19	27,661	7
Sodium Vapor	100	35	18,060	8
Total		100	81,025	
Other				
NONE		0		9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Dollar amounts for additions and retirements in accounts, 362, 364, 365, 367, 368, 369 and 373 are for the conversion project of changing the distribution system from 4kV to 12kv and retirement of the old substation.
